



3013 (02-09-04)

ANNUAL REPORT

OF

Name: LA CROSSE WATER UTILITY

Principal Office: 400 LA CROSSE STREET
LA CROSSE, WI 54601

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LA CROSSE WATER UTILITY

Utility Address: 400 LA CROSSE STREET
LA CROSSE, WI 54601

When was utility organized? 1/1/1877

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: TONY AVERBECK

Title: OFFICE SUPERVISOR

Office Address: LA CROSSE WATER UTILITY
400 LA CROSSE STREET
LA CROSSE, WI 54601

Telephone: (608) 789 - 7536

Fax Number: (608) 789 - 7592

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: HAWKINS, ASH, BAPTIE & CO

Title:

Office Address: HAWKINS, ASH, BAPTIE & CO
99 MILWAUKEE ST
LA CROSSE, WI 54603

Telephone: (608) 784 - 7737

Fax Number:

E-mail Address:

Date of most recent audit report: 5/8/1998

Period covered by most recent audit: YEAR ENDING DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MARK JOHNSON

Title: UTILITY MANAGER

Office Address: LA CROSSE WATER UTILITY
400 LA CROSSE STREET
LA CROSSE, WI 54601

Telephone: (608) 789 - 7536

Fax Number: (608) 789 - 7592

E-mail Address:

Name: TOM BERENDES

Title: SUPERINTENDENT

Office Address: LA CROSSE WATER UTILITY
800 EAST AVENUE NORTH
LA CROSSE, WI 54601

Telephone: (608) 789 - 7385

Fax Number: (608) 789 - 7396

E-mail Address:

Name: TOM TALLE

Title: DISTRIBUTION SUPERVISOR

Office Address: LA CROSSE WATER UTILITY
800 EAST AVENUE NORTH
LA CROSSE, WI 54601

Telephone: (608) 789 - 7384

Fax Number: (608) 789 - 7396

E-mail Address:

Name: TONY AVERBECK

Title: OFFICE SUPERVISOR

Office Address:
400 LA CROSSE STREET
LA CROSSE, WI 54601

Telephone: (608) 789 - 7536

Fax Number: (608) 789 - 7592

E-mail Address:

Name of utility commission/committee: BOARD OF PUBLIC WORKS

Names of members of utility commission/committee:

- PHIL ADDIS
- PAT CAFFREY, PRESIDENT OF BOARD
- PAT HOULIHAN
- JOHN MEDINGER
- GENE PFAFF
- RANDY TURTENWALD

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

Provide the following information regarding the provider(s) of contract services:

Firm Name: DAIRYLAND POWER COOPERATIVE
3200 EAST AVENUE SOUTH
LA CROSSE, WI 54601

Contact Person: LYNDA KEMP

Title: MANAGER OF MAIL SERVICES

Telephone: (608) 787 - 1286

Fax Number: (608) 787 - 1314

E-mail Address:

Contract/Agreement beginning-ending dates: 5/30/1996

Provide a brief description of the nature of Contract Operations being provided:

DAIRYLAND POWER PRINTS, INSERTS, AND MAILS OUR WATER AND SEWER BILLS.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,232,723	3,306,876	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,004,657	1,945,201	2
Depreciation Expense (403)	367,563	354,486	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	584,270	547,416	5
Total Operating Expenses	2,956,490	2,847,103	
Net Operating Income	276,233	459,773	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	276,233	459,773	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	181	444	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	50,213	56,670	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	50,394	57,114	
Total Income	326,627	516,887	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	326,627	516,887	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0		15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	123,134	137,130	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	123,134	137,130	
Net Income	203,493	379,757	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,940,882	6,442,050	20
Balance Transferred from Income (433)	203,493	379,757	21
Miscellaneous Credits to Surplus (434)	19,792	119,075	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	7,164,167	6,940,882	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST FROM INVESTMENTS	25,683	5
INTEREST FROM BOND ISSUES	24,530	6
Total (Acct. 419):	50,213	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
AUDITORS ADJUSTMENT FROM 1997	333	10
PUMP EXPENSED IN 1997 THAT WAS CAPITALIZED IN 1998 TO #325	19,459	11
Total (Acct. 434):	19,792	
Miscellaneous Debits to Surplus (435):		
NONE	0	12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,152				1,152	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	140				140	3
Materials	228				228	4
Taxes	11				11	5
Other (list by major classes):						
BENEFITS	86				86	6
TRANSPORTATION	67				67	7
EQUIPMENT	24				24	8
SALVAGE	350				350	9
OTHER	65				65	10
Total costs and expenses	971	0	0	0	971	
Net income (or loss)	181	0	0	0	181	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,232,723	0	0	0	3,232,723	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	3,232,723	0	0	0	3,232,723	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	857,677	26,008	883,685	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	154,446		154,446	5
Merchandising and jobbing	140		140	6
Other nonutility expenses			0	7
Water utility plant accounts	41,867		41,867	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	8,226		8,226	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	26,008	(26,008)	0	18
All other accounts			0	19
Total Payroll	1,088,364	0	1,088,364	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	22,690,913	21,977,316	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,332,578	6,087,613	2
Net Utility Plant	16,358,335	15,889,703	
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
Total Net Utility Plant	16,358,335	15,889,703	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,375	3,375	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	3,375	3,375	
Investment in Municipality (123)	428,384	323,318	7
Other Investments (124)	84,211	84,883	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	515,970	411,576	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0		10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0		12
Temporary Cash Investments (136)	248,578	490,528	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	185,983	239,931	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	131,295	151,018	19
Prepayments (165)	641	2,741	20
Interest and Dividends Receivable (171)	0	4,075	21
Accrued Utility Revenues (173)	449,066	443,158	22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	1,015,563	1,331,451	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	570	570	25
Total Deferred Debits	570	570	
Total Assets and Other Debits	17,890,438	17,633,300	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,010,887	3,010,887	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	7,164,167	6,940,882	28
Total Proprietary Capital	10,175,054	9,951,769	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	2,121,445	2,343,625	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,121,445	2,343,625	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	89,477	136,442	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	0		35
Taxes Accrued (236)	528,038	495,202	36
Interest Accrued (237)	0	0	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	0		40
Miscellaneous Current and Accrued Liabilities (242)	0		41
Total Current and Accrued Liabilities	617,515	631,644	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0		43
Other Deferred Credits (253)	109,853	99,671	44
Total Deferred Credits	109,853	99,671	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	0		47
Miscellaneous Operating Reserves (265)	0		48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,866,571	4,606,598	49
Total Liabilities and Other Credits	17,890,438	17,633,307	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	22,420,630	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	270,283				7
Total Utility Plant	22,690,913	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	6,332,578	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	6,332,578	0	0	0	
Net Utility Plant	16,358,335	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	6,087,613				6,087,613	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	367,563				367,563	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	45,287				45,287	6
Accruals charged other						7
accounts (specify):						8
CLEARING ACCOUNTS	30,140				30,140	9
Salvage	35,935				35,935	10
Other credits (specify):						11
PRIOR YEAR DEPRECIATION	309				309	12
Total credits	479,234	0	0	0	479,234	13
Debits during year						14
Book cost of plant retired	215,392				215,392	15
Cost of removal	18,880				18,880	16
Other debits (specify):						17
NONE					0	18
Total debits	234,272	0	0	0	234,272	19
Balance End of Year	6,332,575	0	0	0	6,332,575	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
LAND ON KING STREET	3,375			3,375	2
Total Nonutility Property (121)	3,375	0	0	3,375	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	3,375	0	0	3,375	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	131,295	151,018 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	131,295	151,018

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	3,010,887	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>3,010,887</u></u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1
Net amount of bonds outstanding December 31:				0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1992 PROM. NOTE	03/01/1992	03/01/2002	5.83%	559,679	1
1993 PROM. NOTE	02/05/1993	02/05/2002	4.90%	129,476	2
1993 PROM. NOTE 2	02/05/1993	02/05/2002	4.50%	30,730	3
1994 PROM NOTE	05/14/1994	05/14/2003	3.94%	228,415	4
1995 PROM. NOTE	03/01/1995	03/01/2004	5.22%	265,598	5
1995 REFUNDED BOND	09/01/1995	09/01/2004	4.10%	343,828	6
1997 PROM. NOTE	06/15/1997	06/15/2006	4.77%	176,404	7
1997 REFUNDED BOND	06/15/1997	06/15/1999	3.95%	30,316	8
1998 PROM. NOTE	09/02/1998	12/01/2007	4.63%	91,599	9
1998 PROM. NOTE 2	12/01/1998	12/01/2008	6.34%	75,000	10
1991 PROM. NOTE	03/08/1991	03/08/2000	6.55%	190,400	11
Total for Account 223				2,121,445	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	495,202	1
Accruals:		
Charged water department expense	584,274	2
Charged electric department expense		3
Charged sewer department expense	23,426	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	607,700	
Taxes paid during year:		
County, state and local taxes	495,202	6
Social Security taxes	75,089	7
PSC Remainder Assessment	4,573	8
Other (explain):		
NONE		9
Total payments and other debits	574,864	
Balance end of year	528,038	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1991 PROM. NOTE	0	17,707	17,707	0	2
1992 REFUNDED BOND	0	36,338	36,338	0	3
1993 PROM. NOTE	0	6,715	6,715	0	4
1993 PROM. NOTE 2	0	1,594	1,594	0	5
1994 PROM. NOTE	0	9,467	9,467	0	6
1995 REFUNDED BOND	0	18,137	18,137	0	7
1995 PROM. NOTE	0	17,594	17,594	0	8
1997 REFUNDED BOND	0	2,573	2,573	0	9
1997 PROM. NOTE	0	9,127	9,127	0	10
1998 PROM. NOTE		3,882	3,882	0	11
1998 PROM. NOTE 2		0	0	0	12
Subtotal	0	123,134	123,134	0	
Other Long-Term Debt (224)					
NONE	0			0	13
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	14
Subtotal	0	0	0	0	
Total	0	123,134	123,134	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	4,606,598	0	0	0	0	4,606,598	1
Add credits during year:							
For Services	188,024					188,024	2
For Mains	6,154					6,154	3
Other (specify):							
AUDITORS ADJUSTMENT FROM 1997	66,513					66,513	4
Deduct charges (specify):							
REFUND REMOTE METER CHARGES	718					718	5
Balance End of Year	4,866,571	0	0	0	0	4,866,571	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,413,070					1,413,070	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
BOND MONEY THAT HASN'T BEEN USED AS OF 12/31/1998	428,384	1
Total (Acct. 123):	428,384	
Other Investments (124):		
SPECIAL ASSESSMENTS FOR SERVICES INSTALLED	11,193	2
AMOUNT DUE FROM TIF DISTRICTS	73,018	3
Total (Acct. 124):	84,211	
Sinking Funds (125):		
NONE		4
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	185,983	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	185,983	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
NONE		16
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		17
Total (Acct. 145):	0	
Prepayments (165):		
POSTAGE, LIFE INSURANCE AND RETIREMENT	641	18
Total (Acct. 165):	641	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
MAPS FOR FUTURE RESERVOIR	570	20
Total (Acct. 183):	570	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
ACCRUED VACATION	98,035	25
ACCRUED COMP	2,707	26
ACCRUED SICK LEAVE	9,111	27
Total (Acct. 253):	109,853	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	22,078,486	0	0	0	22,078,486	1
Materials and Supplies	141,156	0	0	0	141,156	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	6,210,094	0	0	0	6,210,094	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	4,736,584	0	0	0	4,736,584	6
Other (specify):						
NONE	0				0	7
Average Net Rate Base	11,272,964	0	0	0	11,272,964	
Net Operating Income	276,233	0	0	0	276,233	8
Net Operating Income as a percent of Average Net Rate Base						
	2.45%	N/A	N/A	N/A	2.45%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	3,010,887	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,052,524	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	10,063,411	
Net Income		
Net Income	203,493	5
Percent Return on Proprietary Capital	2.02%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Distribution of Total Payroll (Page F-05)

water operating expenses changed from 870,029 to 857,677 per May 27, 1999 letter from Tony Averbeck. 6/1/99 ele

Balance Sheet (Page F-06)

WE HAD A FATAL ERROR OF \$13 DIFFERENCE BETWEEN ASSETS AND LIABILITIES. I ADDED THE \$13 TO CASH TO BRING REPORT INTO BALANCE. THE REASON FOR THE DIFFERENCE WAS ROUNDING.

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-08)

THE BALANCE THE END OF THE YEAR IS \$3 OFF FROM W10 ACCUMULATED DEPRECIATION BECAUSE OF ROUNDING.

Identification and Ownership (Page iv)

July 2, 1999

Mr. Tony Averbeck, Office Supervisor
La Crosse Water Utility
400 La Crosse Street
La Crosse, WI 54601-3374

1998 Analytical Review DWCCA-2920-ELE

Dear Mr. Averbeck:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\July 2 1999 letters e.doc

cc: Pat Caffrey, Board President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	3,153,201	1
Total Sales of Water	3,153,201	
Other Operating Revenues		
Forfeited Discounts (470)	23,641	2
Miscellaneous Service Revenues (471)	1,895	3
Rents from Water Property (472)	1,366	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	52,620	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	79,522	
Total Operating Revenues	3,232,723	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	42,010	8
Pumping Expenses (620-633)	766,186	9
Water Treatment Expenses (640-652)	67,315	10
Transmission and Distribution Expenses (660-678)	556,652	11
Customer Accounts Expenses (901-905)	128,278	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	444,216	14
Total Operation and Maintenance Expenses	2,004,657	
Other Operating Expenses		
Depreciation Expense (403)	367,563	15
Amortization Expense (404-407)	0	16
Taxes (408)	584,270	17
Total Other Operating Expenses	951,833	
Total Operating Expenses	2,956,490	
NET OPERATING INCOME	276,233	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	12,982	953,507	1,199,858	4
Commercial	2,378	1,282,191	848,828	5
Industrial	115	1,334,479	511,084	6
Total Metered Sales to General Customers (461)	15,475	3,570,177	2,559,770	
Private Fire Protection Service (462)	229		27,590	7
Public Fire Protection Service (463)	1		445,570	8
Other Sales to Public Authorities (464)	131	190,935	120,271	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	15,836	3,761,112	3,153,201	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	444,610	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
SPECIAL MUNICIPAL FIRE PROTECTION SERVICE - TOWNSHIP OF SHELBY	960	4
Total Public Fire Protection Service (463)	445,570	
Forfeited Discounts (470):		
Customer late payment charges	23,641	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	23,641	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES	1,895	7
Total Miscellaneous Service Revenues (471)	1,895	
Rents from Water Property (472):		
INCOME FROM RENTAL OF HOSES, CURBING BOARDS, TAPPING MACHINE, ETC.	1,366	8
Total Rents from Water Property (472)	1,366	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	52,620	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	52,620	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)	50	5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	205	7
Maintenance of Collecting and Impounding Reservoirs (612)	41,755	8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	42,010	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)	458	15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	339,285	17
Pumping Labor and Expenses (624)	163,478	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	3,636	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	17,676	22
Maintenance of Structures and Improvements (631)	155,264	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	86,389	25
Total Pumping Expenses	766,186	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	31,264	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	21,079	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	14,972	33
Total Water Treatment Expenses	67,315	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)		37
Customer Installations Expenses (664)	668	38
Miscellaneous Expenses (665)	1,536	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	75,895	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)		43
Maintenance of Transmission and Distribution Mains (673)	150,226	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	140,793	46
Maintenance of Meters (676)	49,075	47
Maintenance of Hydrants (677)	96,586	48
Maintenance of Miscellaneous Plant (678)	41,873	49
Total Transmission and Distribution Expenses	556,652	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	18,650	50
Meter Reading Labor (902)	43,761	51
Customer Records and Collection Expenses (903)	65,748	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	119	54
Total Customer Accounts Expenses	128,278	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	63,101	56
Office Supplies and Expenses (921)	4,079	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	11,468	59
Property Insurance (924)	2,133	60
Injuries and Damages (925)	57,031	61
Employee Pensions and Benefits (926)	283,477	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	14,684	65
Rents (931)	3,250	66
Maintenance of General Plant (932)	4,993	67
Total Administrative and General Expenses	444,216	
 Total Operation and Maintenance Expenses	 2,004,657	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		528,034	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		23,426	2
Net property tax equivalent		504,608	
Social Security		75,089	3
PSC Remainder Assessment		4,573	4
Other (specify): NONE			5
Total tax expense		584,270	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210000				3
County tax rate	mills		3.460000				4
Local tax rate	mills		11.550000				5
School tax rate	mills		11.580000				6
Voc. school tax rate	mills		2.210000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.010000				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		29.010000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.550000				14
Combined School Tax Rate	mills		13.790000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.340000				17
Total Tax Rate	mills		29.010000				18
Ratio of Local and School Tax to Total	dec.		0.873492				19
Total tax net of state credit	mills		29.010000				20
Net Local and School Tax Rate	mills		25.340000				21
Utility Plant, Jan. 1	\$	21,977,316	21,977,316				22
Materials & Supplies	\$	151,018	151,018				23
Subtotal	\$	22,128,334	22,128,334				24
Less: Plant Outside Limits	\$	9,574	9,574				25
Taxable Assets	\$	22,118,760	22,118,760				26
Assessment Ratio	dec.		0.942095				27
Assessed Value	\$	20,837,973	20,837,973				28
Net Local & School Rate	mills		25.340000				29
Tax Equiv. Computed for Current Year	\$	528,034	528,034				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	528,034					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	27,404		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	30,585		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	518,420		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	706,639		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,283,048	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	1,061,475		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	98,954		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	660,432	19,768	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	270,700		20
Total Pumping Plant	2,091,561	19,768	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	72,290		23
Total Water Treatment Plant	72,290	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			27,404	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			30,585	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			518,420	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			706,639	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,283,048	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			1,061,475	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			98,954	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	15,010		665,190	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			270,700	20
Total Pumping Plant	15,010	0	2,096,319	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			72,290	23
Total Water Treatment Plant	0	0	72,290	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	82,997		26
Transmission and Distribution Mains (343)	9,787,625	128,550	27
Fire Mains (344)	0		28
Services (345)	4,117,196	294,872	29
Meters (346)	1,962,530	397,209	30
Hydrants (348)	1,538,943	18,072	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	17,489,291	838,703	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	7,792		35
Computer Equipment (391.1)	98,136		36
Transportation Equipment (392)	289,824	34,940	37
Stores Equipment (393)	1,634		38
Tools, Shop and Garage Equipment (394)	59,864	6,269	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	168,005		41
Communication Equipment (397)	174,897		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	800,152	41,209	
Total utility plant in service directly assignable	21,736,342	899,680	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	21,736,342	899,680	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			82,997 26
Transmission and Distribution Mains (343)	310		9,915,865 27
Fire Mains (344)			0 28
Services (345)	10,079		4,401,989 29
Meters (346)	143,632		2,216,107 30
Hydrants (348)	2,343		1,554,672 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	156,364	0	18,171,630
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			7,792 35
Computer Equipment (391.1)	13,647		84,489 36
Transportation Equipment (392)	30,371		294,393 37
Stores Equipment (393)			1,634 38
Tools, Shop and Garage Equipment (394)			66,133 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			168,005 41
Communication Equipment (397)			174,897 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	44,018	0	797,343
Total utility plant in service directly assignable	215,392	0	22,420,630
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	215,392	0	22,420,630

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	23,902	1.67%	511	2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	293,174	2.50%	12,961	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	183,884	1.15%	8,127	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	500,960		21,599	
PUMPING PLANT				
Structures and Improvements (321)	592,401	2.63%	27,917	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	28,375	4.00%	3,958	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	573,286	3.13%	20,746	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	82,627	4.00%	10,828	15
Total Pumping Plant	1,276,689		63,449	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	37,980	4.76%	3,441	17
Total Water Treatment Plant	37,980		3,441	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	73,317	1.00%	830	19
Transmission and Distribution Mains (343)	1,435,024	0.63%	62,066	20
Fire Mains (344)	0			21
Services (345)	1,269,104	2.30%	111,971	22
Meters (346)	548,345	3.33%	90,574	23
Hydrants (348)	369,315	1.79%	33,688	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	3,695,105		299,129	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					24,413	2
313					0	3
314					306,135	4
315					0	5
316					192,011	6
317					0	7
	0	0	0	0	522,559	
321					620,318	8
322					0	9
323					32,333	10
324					0	11
325	15,010			309	579,331	12
326					0	13
327					0	14
328					93,455	15
	15,010	0	0	309	1,325,437	
331					0	16
332					41,421	17
	0	0	0	0	41,421	
341					0	18
342					74,147	19
343	310		1,848		1,498,628	20
344					0	21
345	10,079	12,651	1,872		1,360,217	22
346	143,632		16,788		512,075	23
348	2,343	6,229	15,427		409,858	24
349					0	25
	156,364	18,880	35,935	0	3,854,925	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	7,258	6.67%	520	27
Computer Equipment (391.1)	52,990	14.29%	13,049	28
Transportation Equipment (392)	207,870	15.00%	24,709	29
Stores Equipment (393)	1,634	5.00%	0	30
Tools, Shop and Garage Equipment (394)	59,094	6.67%	3,905	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	130,270	15.00%	1,526	33
Communication Equipment (397)	117,763	6.67%	11,666	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	576,879		55,375	
Total accum. prov. directly assignable	6,087,613		442,993	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 6,087,613		 442,993	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					7,778	27
391.1	13,647				52,392	28
392	30,371				202,208	29
393					1,634	30
394					62,999	31
395					0	32
396					131,796	33
397					129,429	34
397.1					0	35
398					0	36
399					0	37
	44,018	0	0	0	588,236	
	215,392	18,880	35,935	309	6,332,578	
					0	38
	215,392	18,880	35,935	309	6,332,578	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			299,989	299,989	1
February			281,950	281,950	2
March			309,223	309,223	3
April			343,194	343,194	4
May			500,157	500,157	5
June			458,114	458,114	6
July			567,117	567,117	7
August			480,605	480,605	8
September			479,733	479,733	9
October			380,495	380,495	10
November			345,882	345,882	11
December			333,899	333,899	12
Total for year	0	0	4,780,358	4,780,358	
Less: Measured or estimated water used in main flushing and water treatment during year				30,000	13
Less: Other utility use					14
Other utility use explanation: NONE					15
Water pumped into distribution system				4,750,358	16
Less: Water sold				3,761,112	17
Losses and unaccounted for				989,246	18
Percent unaccounted for to the nearest whole percent (%)				21%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss: WE HAVE BEEN DOING AN ONGOING LEAK DETECTION STUDY AND DO 1/3 OF THE CITY PER YEAR.					20
Maximum gallons pumped by all methods in any one day during reporting year				23,201	21
Date of maximum: 7/15/1998					22
Cause of maximum: DRY CONDITIONS					23
Minimum gallons pumped by all methods in any one day during reporting year				7,282	24
Date of minimum: 12/28/1998					25
Total KWH used for pumping for the year				6,629,140	26
If water is purchased: Vendor Name: N/A					27
Point of Delivery: N/A					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
HOOD STREET	10H	150	12	1,440,000	Yes	1
GREEN BAY STREET	12H	140	12	2,304,000	No	2
PINE STREET	13H	151	12	2,664,000	Yes	3
PINE STREET & CAMPBELL ROAD	14H	144	12	2,664,000	Yes	4
MYRICK PARK	15L	147	12	3,024,000	Yes	5
21ST PLACE	16H	160	12	2,880,000	No	6
15TH STREET & CHASE STREET	17H	160	12	2,880,000	Yes	7
WARD AVENUE	18H	155	12	3,456,000	No	8
KING STREET	19H	162	14	4,464,000	Yes	9
MEMORIAL FIELD EAST	20L	160	12	4,464,000	Yes	10
MEMORIAL FIELD WEST	21L	160	12	4,464,000	Yes	11
LOSEY BOULEVARD	22H	149	12	3,384,000	Yes	12
FISHERMAN'S ROAD	23H	98	12	2,880,000	Yes	13
FISHERMAN'S ROAD 2	24H	108	12	2,880,000	Yes	14
WESTWOOD COURT	25H	99	12	2,880,000	Yes	15
AIRPORT ROAD	26H	94	12	2,880,000	Yes	16

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	10H	12H	13H	1
Location	HOOD STREET	GREEN BAY STREET	PINE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	AMERICAN TURBINE	5
Year Installed	1937	1983	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,050	1,680	2,100	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	SIEMANS-ALLIS	US	9 10
Year Installed	1982	1983	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	150	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	14H	15L	16H	14
Location	STREET & CAMPBELL ROAD	MYRICK PARK	21ST PLACE	15
Purpose	P	P	P	16
Destination	D	R	D	17
Pump Manufacturer	GOULDS	PEERLESS	LAYNE	18
Year Installed	1993	1992	1956	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,918	2,450	2,180	21
Pump Motor or Standby Engine Mfr	US	WESTINGHOUSE	US	22 23
Year Installed	1993	1953	1956	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	200	125	250	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	17H	18H	19H	1
Location	15TH & CHASE STREET	WARD AVENUE	KING STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1956	1956	1966	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,960	0	2,340	8
Pump Motor or Standby Engine Mfr	US	US	ALLIS-CHALMERS	10
Year Installed	1956	1956	1966	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	250	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	20L	21L	22H	14
Location	MEMORIAL FIELD EAST	MEMORIAL FIELD WEST	LOSEY BOULEVARD	15
Purpose	P	P	P	16
Destination	R	R	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1970	1970	1976	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,960	3,250	2,320	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	ALLIS-CHALMERS	23
Year Installed	1970	1970	1976	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	150	250	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	23H	24H	25H	1
Location	FISHERMAN'S ROAD	FISHERMAN'S ROAD 2	WESTWOOD COURT	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1977	1982	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,020	1,920	1,756	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US	WESTINGHOUSE	10
Year Installed	1977	1982	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	200	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	26H			14
Location	AIRPORT ROAD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	AMERICAN			18
Year Installed	1989			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	2,050			21
Pump Motor or Standby Engine Mfr	US			23
Year Installed	1989			24
Type	ELECTRIC			25
Horsepower	200			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	COLLECTION	DISTRIBUTION	PUMP STATION	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	1913	1913		4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	15	250		6
Total capacity in gallons	1,000,000	5,000,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	GAS	9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)		NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		2.9000	11.9000	12
Is a corrosion control chemical used (yes, no)?		N	N	13
Is water fluoridated (yes, no)?		Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WELL 10H	WELL 12H	WELL 13H	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)				3
Year constructed				4
Primary material (earthen, steel, concrete, other)				5
Elevation difference in feet (See Headnote 3.)				6
Total capacity in gallons				7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000	2.3000	2.7000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WELL 14H	WELL 16H	WELL 17H	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)				4
				5
Year constructed				6
Primary material (earthen, steel, concrete, other)				7
				8
Elevation difference in feet (See Headnote 3.)				9
				10
Total capacity in gallons				11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.7000	2.9000	2.9000	20
				21
				22
Is a corrosion control chemical used (yes, no)?	N	N	N	23
				24
Is water fluoridated (yes, no)?	Y	Y	Y	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WELL 18H	WELL 19H	WELL 22H	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)				3
Year constructed				4
Primary material (earthen, steel, concrete, other)				5
Elevation difference in feet (See Headnote 3.)				6
Total capacity in gallons				7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.5000	4.5000	3.4000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WELL 23H	WELL 24H	WELL 25H	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)				3
Year constructed				4
Primary material (earthen, steel, concrete, other)				5
Elevation difference in feet (See Headnote 3.)				6
Total capacity in gallons				7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.9000	2.9000	2.9000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL 26H		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)			3
Year constructed			4
Primary material (earthen, steel, concrete, other)			5
Elevation difference in feet (See Headnote 3.)			6
Total capacity in gallons			7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.9000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	1.250	157	0	0	0	157	1	
M	D	2.000	3,424	0	0	0	3,424	2	
M	D	4.000	8,747	0	0	0	8,747	3	
M	D	6.000	586,057	395	370	0	586,082	4	
M	S	6.000	1,633	0	0	0	1,633	5	
M	D	8.000	217,643	0	0	0	217,643	6	
M	S	8.000	571	0	0	0	571	7	
M	D	10.000	17,098	0	0	0	17,098	8	
M	S	10.000	840	0	0	0	840	9	
M	D	12.000	114,332	1,736	0	0	116,068	10	
M	S	12.000	7,227	0	0	0	7,227	11	
M	D	14.000	2,628	0	0	0	2,628	12	
M	S	14.000	175	0	0	0	175	13	
M	D	16.000	67,638	0	0	0	67,638	14	
M	S	18.000	1,844	0	0	0	1,844	15	
M	D	20.000	38,681	0	0	0	38,681	16	
M	S	20.000	1,303	0	0	0	1,303	17	
M	D	24.000	10,023	0	0	0	10,023	18	
M	S	24.000	5,488	0	0	0	5,488	19	
M	S	30.000	3	0	0	0	3	20	
M	S	36.000	324	0	0	0	324	21	
Total Within Municipality			1,085,836	2,131	370	0	1,087,597		
M	D	6.000	1,810	0	0	0	1,810	22	
M	D	8.000	5,637	0	0	0	5,637	23	
M	D	12.000	9,140	0	0	0	9,140	24	
Total Outside of Municipality			16,587	0	0	0	16,587		
Total Utility			1,102,423	2,131	370	0	1,104,184		

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	13,277	130	85	0	13,322		1
M	1.000	1,638	55	8	0	1,685	26	2
P	1.000	1	0	0	0	1		3
M	1.250	100	0	2	0	98		4
M	1.500	136	1	2	0	135		5
M	2.000	317	5	2	0	320		6
M	3.000	77	1	1	0	77		7
M	4.000	166	2	1	0	167		8
M	6.000	127	1	2	0	126		9
M	8.000	106	0	0	0	106		10
M	10.000	10	0	0	0	10		11
Total Utility		15,955	195	103	0	16,047	26	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	14,613	2,170	1,820	0	14,963	2,088	1
0.750	1,405	120	270	0	1,255	302	2
1.000	907	150	156	0	901	164	3
1.500	312	0	34	0	278	34	4
2.000	350	1	27	0	324	30	5
3.000	159	4	77	0	86	86	6
4.000	94	0	11	0	83	27	7
6.000	23	0	0	0	23	1	8
10.000	1	0	0	0	1	0	9
Total:	17,864	2,445	2,395	0	17,914	2,732	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	12,312	1,020	14	11	0	1,606	14,963	1
0.750	610	377	9	14	0	245	1,255	2
1.000	124	587	24	30	0	136	901	3
1.500	8	167	15	22	0	66	278	4
2.000	3	191	19	34	0	77	324	5
3.000	0	28	9	11	0	38	86	6
4.000	0	26	19	11	0	27	83	7
6.000	0	3	7	1	0	12	23	8
10.000	0	0	1	0	0	0	1	9
Total:	13,057	2,399	117	134	0	2,207	17,914	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	1,845	6	5	0	1,846	2
Total Fire Hydrants	1,845	6	5	0	1,846	
Flushing Hydrants						
	3	0	0	0	3	3
Total Flushing Hydrants	3	0	0	0	3	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 1,700
 Number of distribution system valves end of year: 2,500
 Number of distribution valves operated during year: 1,200

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

#612 PUT LINER INTO PIPE BETWEEN PUMP STATION AND UNDERGROUND RESERVOIR - \$39850.

#631 DID MORE MAINTENANCE TO BUILDINGS, LABOR IS UP \$30000.

#633 DID MORE MAINTENANCE TO PUMPS, MATERIAL IS UP \$13000.

#673 DID MORE MAINTENANCE TO MAINS, LABOR IS UP \$26000, WE WERE SHORT EMPLOYEE FOR PART OF 1997.

#678 DID MORE MAINTENANCE TO FOUNTAINS AND WE HAD A NEW CLERK AND MAYBE SHE CHARGED SOME WRONG JOB CODES, LABOR IS UP \$20000.

#903 WE WERE SHORT A CLERK FOR A PORTION OF 1997, LABOR IS UP \$12000.

Property Tax Equivalent (Water) (Page W-07)

FEBRUARY 11, 1999 THE LA CROSSE COMMON COUNCIL APPROVED A RESOLUTION THAT THE WATER UTILITY PAY TAXES USING THE METHOD BEFORE STATE STATUTES WERE CHANGED. THE LA CROSSE WATER UTILITY PAYS THE ACTUAL CURRENT YEAR CALCULATION. BEFORE THIS RESOLUTION WAS APPROVED WE WERE USING THIS METHOD.

Water Utility Plant in Service (Page W-08)

\$19768 #325 ELECTRIC PUMPING EQUIPMENT - PUMP & MOTOR FOR WELL 13H

(\$15010) #325 ELECTRIC PUMPING EQUIPMENT - PUMP & MOTOR RETIRED FOR WELL 13H.

(\$13647) #391.1 COMPUTER EQUIPMET - RETIRED 4 CRT TERMINALS & 1 PC.

\$34940 #392 TRANSPORTATION EQUIPMENT - ADDED 1/2 TON TRUCK & 3/4 TON TRUCK

(\$30371) #392 TRANSPORTATION EQUIPMENT - TRADED 2 3/4 TON TRUCKS.

\$6269 #394 TOOLS, SHOP & GARAGE EQUIPMENT - ADDED SNOWBLOWER, GENERATOR, MOWER & VENTILATOR.

WATER OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Water (Page W-10)

\$14000 #645 SERVICES - ADDITIONAL DEPRECIATION. COL. D

\$21000 #646 METERS - ADDITIONAL DEPRECIATION. COL D

\$6000 #648 HYDRANTS - ADDITIONAL DEPRECIATION. COL D

\$15010 #625 ELECTRIC PUMPING EQUIPMENT - RETIRE PUMP & MOTOR FROM WELL 13H

\$309 #625 ELECTRIC PUMPING EQUIPMENT - DEPRECIATION ON PUMP & MOTOR
INSTALLED IN 1997 THAT WAS MISSED. COL I

\$13647 #691.1 COMPUTER EQUIPMENT - RETIRE 4 CRT TERMINALS & 1 PC.

\$30371 #692 TRANSPORTATION EQUIPMENT - RETIRE 2 3/4 TON TRUCKS.

Sources of Water Supply - Ground Waters (Page W-13)

WELL 13H - REACTIVATED MARCH 1999

WELL 24H - REACTIVATED MARCH 1999

WELL DIAMETERS HAVE BEEN CORRECTED FOR THE FOLLOWING WELLS TO 12" -
20L, 21L, 22H, 23H, 24H, 25H & 26H.

Pumping & Power Equipment (Page W-15)

SOME OF THE WELLS HAD WRONG YEARS INSTALLED AND WRONG MANUFACTURERS LISTED,
THEY HAVE BEEN CORRECTED ON THIS REPORT.

Reservoirs, Standpipes & Water Treatment (Page W-16)

COLLECTION - THE ELEVATION IS 15 FT BELOW THE NEAREST PUMP STATION
GAS CHLORINATORS AT THE WELLHOUSES ARE REBUILT ANNUALLY. THE FOLLOWING IS
THE AGES OF THE OLDEST PARTS STILL IN USE:

PUMP STATION - 1998

WELL 10H - 1992

WELL 12H - 1961

WELL 13H - 1997

WELL 14H - 1992

WELL 16H - 1971

WELL 17H - 1998

WELL 18H - 1985

WELL 19H - 1997

WELL 22H - 1997

WELL 23H - 1996

WELL 24H - 1999

WELL 25H - 1996

WELL 26H - 1989

PAST REPORTS LISTED DISINFECTION AS LIQUID AND IT SHOULD BE GAS FOR PUMP
STATION AND ALL WELLS.

Water Mains (Page W-17)

MAINS FOR 1998 WERE FINANCED BY UTILITY FUNDS, BOND MONEY AND CONTRIBUTIONS.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

SERVICES FINANCED BY:

BOND MONEY	2 - 1"
UTILITY FUNDS	65 - 3/4"
	3 - 1"
CONTRIBUTIONS	65 - 3/4"
	50 - 1"
	1 - 11/2"
	5 - 2"
	1 - 3"
	2 - 4"
	1 - 6"

	195

Hydrants and Distribution System Valves (Page W-20)

THERE WASN'T TIME FOR US TO TURN MORE VALVES DURING 1998.
